

CHAPTER 146

TAXATION

H. F. 829

AN ACT to amend section thirteen hundred fifty (1350) of the code (C. C. 4493), relating to the assessment of personal and real property.

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1. Buildings, etc., erected under lease.** The law as it
2 appears in section thirteen hundred fifty (1350) of the code (C. C.
3 4493), is amended by adding thereto the following:
4 "Provided, that buildings and fixtures erected on real estate held
5 under a lease of longer than three years' duration shall be assessed
6 as real estate. Provided, further, that the provisions hereof shall
7 apply to the assessment for the year 1923, and the board of equali-
8 zation may meet for the purpose of correcting any assessment here-
9 tofore made in conformity hereto, and the provisions relative to
10 notice and appeal from the board of equalization shall govern such
11 proceedings."

1 **SEC. 2. Publication clause.** This act being deemed of immediate
2 importance shall be in full force and effect from and after its pub-
3 lication in the Des Moines Register and the Des Moines Capital, news-
4 papers published in the city of Des Moines, Iowa.

Approved April 18, A. D. 1923.

I hereby certify that the foregoing act was published in the Des Moines Register April 21, 1923, and the Des Moines Capital April 21, 1923.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 147

TAXATION

H. F. 557

AN ACT to amend section one thousand three hundred fourteen (1314) of the code (C. C. 4496) and section one thousand three hundred eighteen (1318) of the code (C. C. 4499), pertaining to the listing and taxation of property.

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1. Owners of property—exceptions.** That the law as it
2 appears in section one thousand three hundred fourteen (1314) of
3 the code (C. C. 4496) be amended by inserting after the word "per-
4 sons" in line two (2) thereof, the following, "other than warehouse-
5 men as defined in section 3138-a58 of the supplement to the code,
6 1913, and section 58, chapter 160 of the acts of the thirty-second
7 general assembly."

1 **SEC. 2. Merchants—exceptions.** That section one thousand three
2 hundred eighteen (1318) of the code (C. C. 4499), be amended by

3 adding after the word "title" in line seven (7) thereof the following,
 4 after changing the period following the word "title" to a comma:
 5 "except warehousemen as defined in section 3138-a58, supplement to
 6 the code, 1913, and section 58, chapter 160 of the acts of the thirty-
 7 second general assembly."

1 **SEC. 3. Warehousemen.** That section thirteen hundred eighteen
 2 (1318) of the code, (C. C. 4499) be amended by adding thereto at
 3 the end thereof the following: "Provided that every warehouseman
 4 as herein specified shall file with the assessor of the township or
 5 municipality wherein his warehouse is situated a written statement
 6 showing all property in his possession belonging to another subject
 7 to taxation, and the name and address of the person, firm, corporation
 8 or estate to which it belongs; and in the event said warehouseman
 9 fails to furnish such statement to said assessor upon request, then
 10 all property in the possession of the warehouseman belonging to
 11 another subject to taxation, shall be deemed to be owned by the
 12 warehouseman for the purposes of taxation, and he shall be liable
 13 for taxes thereon."

Approved April 20, A. D. 1923.

CHAPTER 148

TAXATION

S. F. 389

AN ACT to amend section 1373 of the supplement of the code of Iowa, 1913, (C. C. 4602), relating to complaint to board of review and appeal.

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1. Complaint by member of board of review.** Amend
 2 section 1373 supplement of the code of Iowa, 1913, (C. C. 4602), by
 3 striking out the comma (,) between the word "section" and the word
 4 "shall" in line seven (7) of said section, and inserting in lieu thereof
 5 a semi-colon (;), and following said semi-colon the following: "and
 6 any member of the board of review aggrieved by any action of the
 7 board of review of which he was, at the time complained of, a mem-
 8 ber,".

Approved March 22, A. D. 1923.